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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/710,984 Confirmation No.: 9395  
Applicants: : Shekhar Bhansali  
: Abdu Rub Abdur  
: Sunny Kedia  
Filed: : 08/16/2004  
Art Unit : 1765  
Examiner : Anita Karen Alanko  
  
Docket No. : 1372.187.PRC  
Customer No. : 21,901  
For : Wet Etching Process

Transmitted to Central Fax at (571) 273-8300  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the nonfinal Examiner's Action mailed on April 19, 2006, having a statutory period for response that expired on July 19, 2006, and an extended statutory period for response set to expire on August 19, 2006, the above-identified patent application is amended a second time as follows. Applicant has elected to present the amendment using the revised amendment format set forth in the waiver of 37 CFR 1.121.

AMENDMENT B  
(37 C.F.R. § 1.111)

**Amendments to the claims** begin on page 2 of this paper.

**Remarks** begin on page 4 of this paper.

**Replacement drawings** are presented with this amendment.